

## Findings and Recommendations of the Special Auditor Search Committee

### Background

On March 17, 2021, the Honolulu City Council adopted Resolution 21-52, which established a Special Auditor Search Committee composed of four members, and appointed the members thereof. Named as members of the Special Auditor Search Committee were Councilmembers Radiant Cordero and Calvin Say, and two non-Councilmembers, Ms. Patricia Mau-Shimizu and Ms. Natalie Iwasa, who are knowledgeable about government auditing or related subjects. Both Ms. Mau-Shimizu and Ms. Natalie Iwasa served on the 2019 Audit Search committee.

Pursuant to the provision of Resolution 21-52, the Special Auditor Search Committee hereby submits its findings and recommendations.

### Summary of Selection Process

1. An advertisement soliciting applicants for the position of City Auditor ran for 14 consecutive days starting on April 18, 2021, in the Star-Advertiser and on Monster.com. The deadline for the submission of applications was April 30, 2021. The job posting was sent to the Association of Local Government Auditors (ALGA) Board members for circulation as appropriate, and posted on the websites of the following associations: Association of Certified Fraud Examiners (ACFE), Association of Government Accountants (AGA) Hawai'i Chapter, and the Association of Internal Auditors (IIA) Hawai'i Chapter.
2. A total of 13 applicants submitted letters of interest/and or resumes by the designated deadline. The Committee met on May 17, 2021, and decided to extend the application deadline another two weeks. Another ad was placed in the Star-Advertiser, Monster.com, the Hawai'i Society of CPAs, the Hawai'i Association of Professional Accountants, the Hawaii Chapter of ACFE, the Hawai'i Chapter of the AGA, the ALGA, and the Hawai'i Chapter of the IIA running on May 23, 2021, and May 30, 2021, with a deadline of June 4.
3. Following the June 4, 2021, deadline, a total of 19 applications was received, and all applicant submissions were forwarded to Special Auditor Search Committee members for review.
4. On June 21, 2021, the Special Auditor Search Committee decided to interview the top 15 candidates and set dates and times to meet with the candidates. Additionally, they discussed the selection process and established scoring criteria to ensure consistency and fairness. From June 21, 2021, until July 19, 2021, the Selection Committee used a Google document to collaboratively draft questions for the first round of interviews.
5. On July 19, 23 and 26, 2021, the Special Auditor Search Committee interviewed 13 candidates for the first round of interviews. (Note: after scheduling of interview dates and times, two candidates withdrew from consideration).
6. On July 28, 2021, the committee met and chose to narrow the list of candidates down to five, based on the results of the scoring criteria. The committee also set the interview dates and times for the second round of interviews.

7. On August 9, 2021, the Committee conducted the second round of interviews with the remaining three finalists. (Note: after notification of interview dates and times, two of the finalists withdrew from consideration).

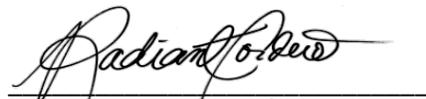
8. On August 16, 2021, the Special Auditor Search Committee discussed the qualifications, background, experience and personal strengths of the three finalists, and by consensus narrowed the field to one recommended applicant. The references noted by the recommended applicant were contacted.

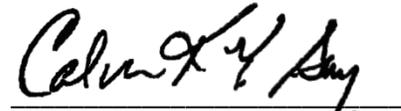
**Recommendation of the Auditor Search Committee**

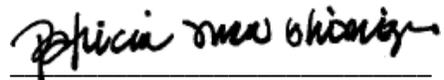
Based on the qualifications for the City Auditor established by Charter and following a thorough evaluation of the educational background and work experience of the applicants, the Special Auditor Search Committee hereby recommends Arushi Kumar for the position of City Auditor.

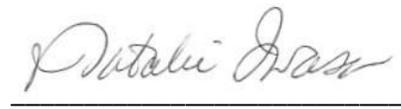
Attached is Arushi Kumar's letter of introduction and current resume.

Respectfully submitted:

  
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Councilmember Radiant Cordero  
Member, Special Auditor Search Committee

  
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Councilmember Calvin Say  
Member, Special Auditor Search Committee

  
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Patricia Mau-Shimizu  
Member, Special Auditor Search Committee

  
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Natalie Iwasa, CPA, CFE  
Member, Special Auditor Search Committee

Thursday, June 3, 2021

Office of the Council Chair  
530 South King Street, Room 202  
Honolulu, Hawai'i 96813

Members of the Council Search Committee:

It is a privilege and great pleasure to present my application for the position of Honolulu City Auditor. I have had the honor of doing audit work for the federal government, as well as accounting and budgeting work for the City of Seattle, and through these experiences, I have gained insight and developed skills that are vital to help me succeed as City Auditor. I am grateful for the opportunity to share some of these experiences with you.

I began my career as an auditor at the U.S. Government Accountability Office, the audit agency of the U.S. Federal Government. I will admit that it was not my deep love for the audit process that first drew me to this role. Instead, after receiving my Masters degree, I was passionate about working on behavioral health policy; specifically, I wanted to educate and advocate for increased resources for mental health and substance use services. When I began my first health program audit for G.A.O., it was initially hard for me to see past the basic definition of auditing, the seemingly simple work of checking that government programs were in compliance and sticking to their budgets. However, I came to understand that through each individual program audit, we were trying to ensure that departments, and the federal government as a whole, were serving the American people to the best of their abilities. For each report I worked on that identified an opportunity for savings or greater efficiency, I was essentially identifying more resources that could be used to expand services to people who needed them the most.

I spent over five years between the Washington, D.C. and Seattle, WA offices, first as junior auditor, then senior auditor, becoming very well versed in the generally accepted government auditing standards (GAGAS), including learning internal controls, following documentation requirements, and assisting in peer reviews of prior reports. Additionally, to ensure high impact of my work, I assisted managers in maintaining open lines of communication with our clients at the U.S. Congress. I was instrumental in producing reports that distilled complex, technical information into nonpartisan, easily understood descriptions of federal activities.

Although I was well suited for this process-oriented work, I felt far removed from the impact of my work. I found myself drawn to roles at the state and local levels of government, to feel a deeper connection between my work and the taxpayers for whom I was working. I then moved to the City Budget Office at the City of Seattle, where I have spent almost two years assisting numerous City departments prepare their annual budgets, accounting for nearly \$350 million. Specifically, I have worked on a range of timely policy issues during the global COVID-19 pandemic and resulting economic recession, including labor standards, human resources, and intergovernmental relations. I have developed a deep appreciation for the immediate impact that municipal governance has on city residents, and I have simultaneously developed the accounting and contracting skills and knowledge that allow me to be an effective public servant in this field.

Lastly, but perhaps most importantly, I want to speak to geographic and cultural distance. One might wonder how an individual who was born and raised, and has only ever lived, on the mainland would be qualified to acknowledge, understand, and appreciate issues that are unique and specific to Honolulu. I admit that my knowledge at this time might be limited or less intimate than that of other candidates. However, one quality that I have proudly carried with me through all personal and professional endeavors is empathy. My brief visits to Oahu as a tourist introduced me to some of the challenges that may accompany living in such a naturally beautiful land. Although I am comfortable in my responsibilities as an audit supervisor, my first priorities in this role would be to acknowledge all that I *do not* know about the culture in which I am working, and then start to learn. Overall, I am excited by the prospect of the next phase of my career bringing me even closer to this community and of working within a collaborative environment for a city with such a rich history.

Once again, thank you for taking the time to review my application, and I look forward to hearing from you.

Sincerely,

Ms. Arushi Kumar

# Arushi Kumar

<https://www.linkedin.com/in/arushikumar>

## EMPLOYMENT

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- City of Seattle** **Seattle, WA**  
*Fiscal & Policy Analyst* *2019-Present*
- Manage budget, accounting, and contracting portfolio of five City departments totaling \$350M, including human resources, health care funds, intergovernmental relations, and labor standards
  - Oversee development and evaluation of sensitive, data-driven policy proposals during a global pandemic and economic recession, and regularly present to City leadership, including Mayor and City Council staff
- United States Government Accountability Office** **Washington, D.C. / Seattle, WA**  
*Senior Federal Auditor, Health Care* *2014-2019*
- Adhered to government auditing standards for numerous federal health program audits and testimonies
  - Employed a range of team-based research methodologies, including risk assessments, state surveys, and in-person site visits, to collect comprehensive, high-quality quantitative and qualitative data
  - Developed actionable, nonpartisan recommendations for agencies to improve efficiency and operations
  - Oversaw audit skills training and professional development for several agency interns
  - Distilled complex, multifaceted policy issues into readable reports and concise presentations for Hill clients
  - Coordinated and executed logistics for the 2019 Pacific Northwest Intergovernmental Audit Forum
- Safe Kids Worldwide** **Washington, D.C.**  
*Public Policy and Advocacy Intern* *Summer 2013*
- Developed an online state tracker for child safety legislation and regulation, and drafted memos & issue briefs on behalf of the Congressional Kids' Safety Caucus
  - Collaboratively developed logistics for the 2013 Childhood Injury Prevention Conference, and individually oversaw smooth operation of numerous plenary sessions
- University of Virginia Residence Life Program** **Charlottesville, VA**  
*Resident Advisor* *2011-2013*
- Advised and mentored 40+ college women in their first year, supporting their transition into the university
  - Effectively collaborated with peers and administrators to foster community of academic and personal growth

## EDUCATION

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- University of Virginia** **Charlottesville, VA**  
*Master of Public Policy* *May 2014*
- Thesis: Improving Access to Behavioral Healthcare Services in Rural Virginia  
[Independent analysis prepared for the Virginia Rural Health Association]
- Bachelor of Arts in Economics, Minor in English* *May 2013*

## COMMUNITY

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- U.Va. Senior Class Council** **Charlottesville, VA**  
*Trustee* *2012-2018*
- Managed 15-person committee in planning social and philanthropic initiatives to foster class cohesion
  - Engaged alumni in university fundraising efforts during graduation year and through 5-year class reunion
- Sustained Dialogue Campus Network** **Charlottesville, VA**  
*Dialogue Moderator* *2010-2013*
- Facilitated weekly 90-minute dialogues between 20 students each semester, with focus on social issues
  - Promoted respectful communication and provided effective conflict resolution

## DISTINCTIONS

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- **Pilot Award Recipient (2014):** For outstanding performance and contributions to the Batten School community
- **Languages:** English (Native), Hindi (Full professional proficiency), American Sign Language (Elementary)
- **Interests:** Classical piano, Baking, Tennis, Historical nonfiction literature